

# Request for Adjustment to Cigarette Stamp Inventory

Issued under authority of P.A. 327 of 1993, as amended.

Please read instructions on page 2 before completing this form.

<b>Treasury Use Only</b>
Inspection No.

Business Name	Account Number (FE, ME or TR)
Street Address	Business Telephone Number
City, State and ZIP	Fax Number

1. Stamps damaged or rendered unaffixable (more than 51% of the stamp is still on the paper carrier, attached to lids of cartons or stuck to iron). You must keep the paper or carton lids until an inspection is completed or you receive written approval from Treasury to return or destroy the stamps without an inspection. Do not include on *Schedule J*, Form 3353, until you have written approval from the Michigan Department of Treasury.

Actual number of stamps by denomination 20's, 25's, 1's and Native Americans

20's	25's	1's	Native Americans 20's	Native Americans 25's
------	------	-----	-----------------------	-----------------------

Total Number of Stamps

--

2. Salable cigarette packs with multiple stamps affixed.

Actual number of extra stamps applied by denomination 20's, 25's, 1's and Native Americans

20's	25's	1's	Native Americans 20's	Native Americans 25's
------	------	-----	-----------------------	-----------------------

Total Number of Packs

--

3. Cigarette packs damaged (rendered unsalable in warehouse) with or without a tax stamp affixed. You must keep these packs separate from unsalable packs returned from retailers until an inspection is completed or Treasury notifies you that the inspection is waived.

Actual number of whole stamps by denomination 20's, 25's, 1's and Native Americans

20's	25's	1's	Native Americans 20's	Native Americans 25's
------	------	-----	-----------------------	-----------------------

Total Number of Packs

With stamps	Without stamps
-------------	----------------

4. Unsalable cigarette packs with multiple stamps affixed that were damaged in warehouse.

Actual number of extra stamps applied by denomination 20's, 25's, 1's and Native Americans

20's	25's	1's	Native Americans 20's	Native Americans 25's
------	------	-----	-----------------------	-----------------------

Total Number of Packs

--

5. Unsalable stamped cigarette packs received from retailers, which will be returned to the manufacturer.

Actual number of stamps by denomination 20's, 25's, 1's and Native Americans

20's	25's	1's	Native Americans 20's	Native Americans 25's
------	------	-----	-----------------------	-----------------------

Total Number of Packs

With stamps	Without stamps*
-------------	-----------------

\*See note on back.

6. Unused cigarette stamps to be returned to Treasury, as a result of order error, business discontinuance, license revocation, or failure to renew license. Do not include on *Schedule J*, Form 3353, until you have received written approval from the Michigan Department of Treasury.

Actual number of stamps by denomination 20's, 25's, 1's and Native Americans

20's	25's	1's	Native Americans 20's	Native Americans 25's
------	------	-----	-----------------------	-----------------------

Total Number of Stamps

--

Print or Type Name	
Taxpayer Signature	Date

## GUIDELINES FOR REQUESTING INSPECTION

The following incidents require completion of this form:

- Stamps do not adhere to cigarette packs. Fifty-one percent or more of the stamp remains on the paper carrier, cigarette carton lid, or stamping iron.
- Multiple stamps are affixed to packs of cigarettes.
- Unused cigarette tax stamps need to be returned to Treasury as a result of order error, business discontinuance, license revocation or failure to renew license.

Important considerations:

- A wholesaler or unclassified acquirer **must** get prior authorization from the Michigan Department of Treasury to return unsalable stamped packs to the manufacturer.

- A wholesaler or unclassified acquirer may be held liable for the tax on any cigarette stamps that are not accounted for or for stamps that Treasury has not been given the opportunity to inspect.
- Treasury may inspect the stamps for which credit is requested, or may authorize the wholesaler or unclassified acquirer to return packs with stamps affixed to the manufacturer without inspection.
- An authorized Treasury agent will either pick up unused or damaged unaffixed stamps or you will be instructed in writing to ship the stamps to Treasury.

## INSTRUCTIONS FOR COMPLETING FORM

Complete this form prior to returning unsalable cigarettes to the manufacturer for credit for the tax liability. Submit this form only when you have the number of unsalable cigarette packs that meet the manufacturer minimum requirement for returned product. Damaged/unused stamps may be reported monthly.

To help us schedule inspections, be sure to enter the actual number of cigarette packs and/or unaffixed stamps. Fax your completed form to the Tobacco Tax Unit. We will contact you by telephone to schedule a convenient time for the inspection, if required. If Treasury waives the inspection, you will receive written authorization to return the damaged stamps to the department or to return the unsalable cigarettes to the manufacturer.

Deductions for the damaged/unused stamps should not be taken on *Schedule J*, Form 3353, until you have received written authorization from Treasury.

Salable cigarette packs with less than 51% of the stamp affixed, should not be included on this form. They can be restamped and sold.

**Line 3:** Unsalable cigarette packs with less than 51% of the stamp affixed, that were damaged in the warehouse, should be included in the count in the “Without Stamps” box. Do not include them in the actual number of stamps count. (Credit was given for the stamp when it was included in the count for more than 51% remaining on paper carrier on line 1.)

**Line 5:** Unsalable cigarette packs with less than 51% of the stamp affixed, that were returned by the retailer, should be included in the count in the “Without Stamps” box. Do not include them in the actual number of stamps count. (Credit was given for the stamp when it was included in the count for more than 51% remaining on paper carrier on line 1.) Do not include multiple stamps (count as 1 stamp) in the actual number of stamps count. (Credit should have been given for the multiple stamps when the packs were originally sold on line 2.) \* This box shall only be used for occasional packs that were missed when they went through the stamping machine. Treasury reserves the right to deny tax credit on unstamped cigarette packs.

Incorrect reporting may result in the licensee being liable for payment of the tax, penalty and interest for the unaccounted for stamps.

If you have questions, call the Tobacco Tax Unit at (517) 636-4630. Deaf, hearing or speech impaired persons may call (517) 636-4999 (TTY).

**Mail To:**

Tobacco Tax Unit  
Customer Contact Division  
Michigan Department of Treasury  
P.O. Box 30699  
Lansing, MI 48922

**Fax To:** (517) 636-4631